

Appl. No. 09/736,345
Amdt. Dated July 16, 2004
Reply to Office Action of June 1, 2004

REMARKS

Claims 12-55 are pending. The Applicant seeks to amend claims 24, 29, 30, 32-34, 39, 48, 53, and 55. The offered amendments are to more clearly define the claimed invention, and place the case in condition for allowance. Alternatively, the offered amendments present the rejected claims in better form for consideration on appeal. Therefore, it is appropriate that the Examiner enter all the offered amendments into this application at this time. Rule 116(a); MPEP 714.12, 714.13. Reconsideration of this application, and allowance of all pending claims is respectfully requested.

As a preliminary matter, the Applicant respectfully requests that the Examiner reconsider the finality of his office action. The basis for the final rejection provided by the Examiner is that the previous amendment/response filed on August 8, 2003 necessitated new grounds of rejection. However, the Applicant respectfully requests the Examiner to consider comments included in that response. In particular, that response explains the Applicant's reliance on a statement made by the previous examiner of record, Rena Dye. A summary of the earlier response is provided here.

On March 24, 2003 the Applicant's attorney contacted Examiner Dye to inform her that the Applicant had retained counsel per her suggestion. The Applicant's attorney further indicated that a response to the restriction requirement was forthcoming, and that the Applicant further intended to file a preliminary amendment with a new claim set that more clearly defined the claimed invention. Examiner Dye indicated that she was leaving on maternity leave, but that she would leave a note in the file to not examine the case until the preliminary amendment was received. Examiner Dye further indicated that it was unlikely the case would be examined on the merits before the end of May. The Applicant's response to the restriction requirement was filed on March 31, 2003, and elected claim 1, and withdrew claims 2-12. The Applicant's preliminary amendment was ready for filing on May 23, 2003, but an office action on the merits had been mailed on May 20, 2003. Newly assigned Examiner Kramer acknowledged the note left in the file by Examiner Dye, but indicated that he was instructed by his supervisor to proceed with the examination of the elected claim 1

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(despite the noted forthcoming preliminary amendment not having been filed). Examiner Kramer referred the Applicant's attorney to his supervisor, Examiner Robert Olszewski. The Applicant's attorney then contacted Examiner Olszewski, who confirmed that the Applicant should be able to rely on the statement made by Examiner Dye, and informed the Applicant's attorney to contact him should a final rejection situation present itself prematurely.

MPEP § 706.07 states that the "applicant who is seeking to define his or her invention in claims that will give him or her the patent protection to which he or she is justly entitled should receive the cooperation of the examiner to that end, and not be prematurely cut off in the prosecution of his or her application." In the spirit reflected here, and by Examiner Olszewski's acknowledgment that an applicant should be able to rely on statements made by an examiner of record, and in the spirit reflected in Rule 116(a) and MPEP §§ 714.12, 714.13, the Applicant kindly requests the Examiner to withdraw finality, and fully consider this response.

Claims 12-55 were rejected under 35 U.S.C. § 102(b) as being anticipated by Sampson (U.S. Patent No. 5,390,113).

The Applicant traverses this rejection.

In order for Sampson to anticipate the claimed invention, Sampson must disclose or otherwise suggest each and every limitation recited in the claims. MPEP § 2131 Sampson fails to satisfy this standard.

The Applicant's independent **claims 12, 39, 52, and 53** each define, in part, a method or computer program product for use in building financial statements, comprising: "receiving accounting data ... including ... a number of accounts and respective balances; grouping the accounts into one or more financial statement items ...; computing a financial statement item balance for each financial statement item based on the associated accounts and their respective balances;" The Applicant's independent **claims 40, 48, 54, and 55** each define, in part, a method or computer program product for use in building financial statements, comprising: ... dynamically allocating memory spaces for a trial balance data structure for storing accounts of

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the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers "thereby allowing sub-lists to group the accounts into financial statement items"

Thus, the Applicant's claimed invention enables accounts included in the accounting data to be grouped into financial statement items. For example, and with reference to the Applicant's Figures 1a and 1b, the financial statement item 102 is a group of accounts 103, 104 and 105 (paragraph #0084 of published application). The financial statement items 102 can then be grouped into one or more totals 106 (paragraph #0092 of published application). Distinguishing between financial statement items 102 and totals 106 enables highly flexible manipulation of the accounting data. As a result, any type of financial statement can be produced, independently of the type of business, report, and accounting system that provided the accounting data.

In contrast to the claimed invention, Sampson discloses a technique for electronically performing bookkeeping upon a plurality of accounting journal entries (Abstract; col. 3, lines 30-32; all claims). The Applicant can find no occurrence where Sampson groups accounts to form financial statement items. Nor can Applicant find any occurrence where Sampson groups financial statement items into totals. Rather, Sampson discloses the classifying and sorting of journal entries, and the disclosed technique only computes *individual* account balances. No accounts, however, are grouped into financial statement items. It follows then, that no financial statement items can be grouped into totals, because Sampson doesn't disclose grouped accounts.

In more detail, Sampson's objective is to perform bookkeeping upon a plurality of accounting journal entries. First, the predetermined chart of accounts associated with the plurality of journal entries is read electronically (Abstract; col. 4, lines 9-11; Figure 6, box 42). Each of the accounting journal entries has a transaction identifier, at least one account number, and at least one data component associated with each account number (Abstract; col. 4, lines 3-7). Account-section numbers are assigned to each of the account numbers in the journal entry (Abstract; col. 4, lines 14-18; col. 6, lines 15-18; col. 10, lines 7-8; col. 11, lines 25-28; col. 13, lines 24-28; Figure 5, "I(1)" and "I(2)" and "A(1)"; Figure 6, box 44). The

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assigned account-section numbers along with the associated data components are then sorted in a predetermined order (Abstract; col. 4, lines 3-7; col. 10, lines 9-10; Figure 6, box 47). A design for the predetermined order is identified and compared with stored design records to see if such a design already exists (Abstract; col. 4, lines 21-24; col. 10, lines 11-12; Figure 6, box 49). If not, the new design is stored (Abstract; col. 4, lines 23-24; col. 10, line 13; Figure 6, box 50). If the design already exists, the associated data components are added to the accumulated total for each account-section number (Abstract; col. 4, lines 24-26; col. 10, lines 14-15; col. 11, lines 38-41 and lines 58-63; col. 12, lines 15-18; col. 12, lines 47-49 and lines 50-52; Figure 6, box 51; Figure 11, "\$\$"). Thus, each "individual" account balance is updated (col. 10, lines 18-19, lines 45-48, and lines 54-58; Figure 3). A tally representing the number of additions to the set of account-section numbers is increased by one and an entry number is added to a list for the particular design record (Abstract). The process is then repeated for each journal entry (Abstract).

The Examiner cites col. 4, lines 34-36 of Sampson as disclosing the grouping of accounting data into financial statement items. The Applicant has reviewed this section and respectfully disagrees. As Sampson explains, the chart of accounts is the list of criteria, which are indicated within the account number: "For example, if double-entry bookkeeping is performed, the criteria would indicate that separate account-section numbers should be created and assigned for debit and credit for each account number" (col. 4; lines 36-40). This indicator of criteria included in account numbers does not represent grouping the accounts into financial statement items. There simply is no grouping of accounts within the Sampson disclosure.

The Applicant's point that Sampson does not group accounts into financial statement items is demonstrated in Sampson's Figure 5 and the corresponding disclosure. In particular, Sampson discloses that the chart of accounts includes account numbers, A(1) through A(n). Each account is associated with an account description, DESCRIPTION(1) through DESCRIPTION(n), and an opening balance of the account, which is either a debit or credit (col. 13, lines 20-24; Figure 5). Significantly, note that an "account-section number I(1)" is assigned to a debit for the account number A(1), and a separate "account-section number I(2)"

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is assigned to a credit for the *same* account number A(1) (col. 13, lines 24-28; Figure 5; Italics added for emphasis). Sampson then discloses that, if a combination of "account-sections" already exists, then the dollar amounts associated with those "account-sections" (e.g., I(1) and I(2)) of the current journal entry are added to any previous totals of the corresponding account (e.g., account A(1)) (col. 13, lines 57-61). Note that Sampson also refers to such a combination of debit and credit account-sections as a "design" or "transaction design."

Thus, Sampson is simply updating individual account balances by updating debits/credits for that account (col. 7, lines 27-33), and does not enable the grouping of accounts into financial statement items as recited in each of the Applicant's independent claims, as well as their respective dependent claims. Nor does Sampson, therefore, enable the grouping of financial statement items into totals as recited in each of the Applicant's independent claims, as well as their respective dependent claims.

Because Sampson does not disclose each and every limitation recited in the Applicant's claims 12-55, the Applicant submits that these claims are patentably distinct from Sampson.

Sampson suffers other deficiencies as well. For example, the Applicant can find no occurrence where Sampson discloses or suggests "computing a financial statement item balance for each financial statement item based on the associated accounts and their respective balances" as recited in the Applicant's claims 12-47 and 49-54. The Examiner cites col. 6, lines 27-33 as disclosing the Applicant's claimed computing of financial statement item balances. However, as explained herein, Sampson does not disclose or suggest grouping of accounts into financial statement items. Rather, Sampson only computes balances for individual accounts, not a group of accounts. This conclusion is further supported by disclosure of Sampson that follows the section cited by the Examiner: "In the system, according to the present invention, all journal entries of a given design, i.e., those which contain the identical debit or credit attributes of the *identical* accounts, are aggregated in a database design record which contains totals for the dollar values of each summary entry as well as a tally of the number of occurrences of the particular design" (col. 7, lines 27-33, Italics added for emphasis).

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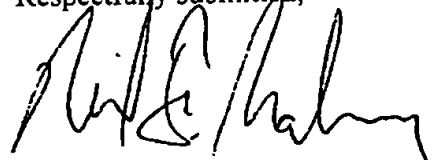
It further follows then, that the Applicant's dependent claims 13-19, 25-30, and 42, which further define the grouping of accounts into financial statement items and/or the use thereof, cannot be disclosed by Sampson either. For instance, claims 13-17 each provide various levels of detail based on user selection.

Sampson does not enable the provisioning of such various detailed levels. Rather, Sampson discloses: "After all the data entries have been processed, a search routine can be utilized to review the various design records as desired (col. 5, lines 57-60). Sampson further discloses: "The memories 33 [account-section numbers], 34 [sorted journal entry summaries] and 35 [chain of entry numbers/pointers] can be separate memories or a large disk storage device interfaced with the computer 32 (col. 12, line 61; Figure 4). Thus, Sampson's search routine merely provides sequential access to the "original journal entries" identified (col. 7, line 66 to col. 8, line 5).

For at least these reasons, the Applicant respectfully requests the Examiner to withdraw the rejection of claims 12-55.

The Applicant believes the above amendments and remarks to be fully responsive, thereby placing this application in condition for allowance. Favorable action is solicited. The Examiner is kindly invited to contact the undersigned attorney by telephone, facsimile, or email for quickest resolution, if there are any remaining issues.

Respectfully submitted,



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